

**OFFER IN COMPROMISE**  
**CASE SCREENING GUIDELINES**  
(For Franchise Tax Board Use Only)

Account Name(s) \_\_\_\_\_

Account Number(s) \_\_\_\_\_

- \_\_\_\_\_ Offer form completed and signed.
- \_\_\_\_\_ Statement of Financial Condition completed and signed.
- \_\_\_\_\_ Financial institution authorization provided or N/A.
- \_\_\_\_\_ Required returns filed.
- \_\_\_\_\_ All open years included in the offer/all included years final.
- \_\_\_\_\_ Not more than one prior offer on the same tax year(s).
- \_\_\_\_\_ No FTB liabilities compromised in the past five years.
- \_\_\_\_\_ Present Value Computation – PV amount less than the amount offered.

**VERIFICATION/DOCUMENTATION**

(Per Statement of Financial Condition, Part 2, Sec. 3)

	PROVIDED	N/A
Verification of income and expenses .....		
Balance sheets/income statements .....		
Divorce/separation documents .....		
Bank statements for twelve months .....		
Final statements of bank accounts closed within the past two years .....		
Lease/rental agreement .....		
Vehicle loan/lease statements .....		
Vehicle transfer information .....		
IRS Offer in Compromise information .....		
Real property loan statements .....		
Real property listing contract .....		
Property foreclosure or transfer documents (transactions within the past five years) .....		
Additional documentation as required (e.g. medical statements):		
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